IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 19TH JANUARY 2007 / 29TH PAUSHA 1928

WP(C).No. 2308 of 2007(Y)

PETITIONER:

M/S.NOVEL TIMBER TRADERS PVT.LTD.,
MANKAVU, KOZHIKODE, REPRESENTED BY
A.M.KARAPPAN, MANAGING DIRECTOR.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS:
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1. SALES TAX OFFICER,
VTH CIRCLE, KOZHIKODE.

2. DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (APPEALS),
KOZHIKODE.

3. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, KOZHIKODE.

BY GOVERNMENT PLEADER SRI.SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 2308 OF 2007

Dated this the 19th day of January, 2007

J U D G M E N T

As against Exhibit P1 assessment order, petitioner has preferred Exhibit P2 appeal along with Exhibit P3 stay application. Meanwhile revenue recovery proceedings are initiated as evidenced by Exhibits P6 and P7. Petitioner contends that Exhibit P1 is an assessment reopening the earlier assessment based on the penalty order imposed on the petitioner. The fact that appeal was pending was brought to the notice of the assessing officer as is evidenced by the assessment order Exhibit P1 itself. Further, the assessing officer proceeded to complete the assessment. By Exhibit P5 order, the penalty was set aside. As such the reopened assessment has no legs to stand. It is further submitted that the appeal itself Exhibit P2 is posted for hearing on 24/1/07. In such circumstances, petitioner prays for stay of further proceedings until orders are passed in the appeal.

2. Heard the learned Government pleader also.

3. I have gone through the order Exhibit P1 as well as

Exhibit P5 and the contention as raised by the petitioner seems to be weighty. In the circumstances, there will be direction that Exhibit P6 proceedings will stand stayed until disposal of Exhibit P2 appeal. The appellate authority may dispose of the appeal on the next hearing date itself or if not, at any rate within a period of two months.

Writ petition is disposed of as above.

P.R.RAMAN, JUDGE

Rp